

# Summary Outline of Major 9130 Modifications

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The chief intent of these modifications is to:

1. Streamline Federal financial reporting and minimize the reporting burden on recipients by aligning form ETA-9130 with the pre-existing SF-425;
  2. Capture financial information specific to ETA programs and their respective statutes and regulations (beyond what is captured in the SF-425); and
  3. Track spending for activities/services associated with statutory expenditure caps and/or minimum expenditure requirements specific to ETA programs.
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- Key terms and definitions have been updated in accord with the Uniform Guidance.
- Lines 10l (Recipient Share of Unliquidated Obligations) and 10m (Total Recipient Obligations) have been removed, in an effort to alleviate recipient reporting burden.
- New indirect cost reporting line items have been added (to all reports, except Local Youth, Local Adult, and Local Dislocated Worker) to further align ETA-9130 with the SF-425 and provide ETA indirect cost information.
- There are also new limitations and baselines on funds in WIOA that require further breakouts of obligations and expenditures. Therefore, ETA Form 9130 has been brought into compliance through the addition of the following reporting line items (as applicable to the Statewide and Local Youth, Adult, and Dislocated Worker programs):
  - ✓ Out-of-School Youth Expenditures:

WIOA Sec. 129 (a)(4)(A) requires that a minimum of seventy-five percent of statewide and local Youth funds provided to carry out the program in the State for a program year must be expended on out-of-school youth. This requirement was previously only applicable to local funds and the minimum was thirty percent of local funds.
  - ✓ In-School Youth Expenditures:

The calculation to determine out-of-school youth expenditures is out-of-school youth expenditures divided by in-school plus out-of-school youth expenditures ( $OSY \div (ISY + OSY)$ ). Because WIOA Sec. 129 (a)(4)(A) requires seventy-five percent of the funds be spent on out-of-school youth and only statewide youth funds spent on direct services to youth count towards the seventy-five percent expenditure rate, in-school youth expenditures must be collected in order to determine the total percentage of out-of-school youth funds expended.
  - ✓ Work Experience Expenditures:

WIOA Sec. 129 (c)(4) requires that a minimum of twenty percent of Federal funds allocated to local areas to carry out the local Youth program for a program year must be expended on work experience activities.
  - ✓ Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts:

The funds reported in this line item are a portion of the funds reported in the pre-existing line item 'Federal Share of Unliquidated Obligations'. It is necessary to break the pay-for-performance share of obligations out, because WIOA Sec. 189 (g)(2)(D) stipulates that funds for pay-for-performance contract strategies remain available until expended. This affects the Youth, Adult, and Dislocated Worker programs.
  - ✓ Pay-for-Performance Contract Expenditures:

WIOA Sec. 129 (c)(1)(D) and WIOA Sec. 134 (d)(1)(A)(iii) sets an expenditure cap on funds that can be used for pay-for-performance contracts. The cap is ten percent of the amount of Federal funds allocated to local areas to carry out the Youth, Adult, and Dislocated Worker programs for a program year.

✓ Incumbent Worker Training Expenditures:

WIOA Sec. 134 (d)(4)(A)(i) sets a cap on incumbent worker training expenditures of twenty percent of the amount of Federal funds allocated to local areas to carry out the Local Adult and Local Dislocated Worker programs for a program year.

✓ Transitional Jobs Expenditures:

WIOA Sec. 134 (d)(5) sets an expenditure cap of ten percent of the amount of Federal funds allocated to local areas to carry out the Adult and Dislocated Worker programs for a program year.

- A new reporting line item, entitled Rapid Response Funds Expended on Other Statewide Programs, was added to the Statewide Rapid Response 9130 in accord with WIOA Sec. 134 (a)(2)(A)(ii), which stipulates that Rapid Response funds that remain unobligated after the first program year for which such funds were allotted may be used by the Governor to carry out statewide activities authorized under WIOA Sec. 134 (a)(2)(B) or WIOA Sec. 134 (a)(3)(A).
- Due to the programmatic requirements in WIOA, a separate report has been created for National Dislocated Worker Grants (NDWGs), in lieu of NWDG's utilizing the Basic 9130.
- A new reporting line item to track National Farmworker Jobs Program (NFJP) Supportive Services Expenditures was added to the NFJP 9130. Supportive services are outlined in WIOA Sec. 167 (d) as an allowable expenditure for eligible migrant and seasonal farmworkers. Program costs, which are all other costs not defined as administrative (WIOA Sec. 3 (1)), must be classified and reported in the following categories:
  - Related assistance (including emergency assistance);
  - Supportive services; and
  - All other program services.
- The Older Worker 9130 was renamed Senior Community Service Employment Program (SCSEP) 9130, consistent with the program name.
- Division G, title I of the FY 2015 Omnibus Appropriations Act appropriated funds to carry out the Trade Adjustment Assistance (TAA) program during FY 2015, under chapter 2 of title II of the Trade Act of 1974, as amended. Therefore, a new reporting line item for TAA Training Expenditures was added to the TAA 9130. Training expenditures comprise the most substantial and important expenditure type of TAA program funds. The amount of funds expended on training services factors significantly in the formula required by regulations for determining annual funding allocations to states (20 CFR 618.910 through 618.940). The addition of this data point reduces the effort required under the current collection by eliminating the need to isolate this information after the fact, which creates burden on states for the purposes of auditing and validation procedures. Sec. 249B (b)(6)(B) of the Trade Act provides for the collection of data on spending including "[t]he total amount of the payments to the States to carry out sections 235 through 238 used for training [...]". 20 CFR 617.57 and 617.61 provide authority to collect data from states regarding activity for TAA. 20 CFR 617.61 stipulates that state agencies administering the TAA program "[...] shall furnish to the Secretary such information and reports and conduct such studies as the Secretary determines are necessary or appropriate for carrying out the purposes of the Act and this Part 617."

## Summary of New Reporting Line Items<sup>1</sup>

9130 Report	Indirect Cost Expenditures	Out-of-School Youth Funds Expended on Direct Services	In-School Youth Funds Expended on Direct Services	Work Experience Expenditures	Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts	Pay-for-Performance Contract Expenditures	Incumbent Worker Training Expenditures	Transitional Jobs Expenditures	Rapid Response Funds Expended on Other Statewide Programs	NEJP Supportive Services Expenditures	TAA Training Expenditures
Basic	X										
Local Youth				X	X	X					
Local Adult					X	X	X	X			
Local Dislocated Worker					X	X	X	X			
Statewide Youth	X	X	X								
Statewide Adult	X										
Statewide Dislocated Worker	X										
Statewide Rapid Response	X								X		
Employment Services & Unemployment Insurance	X										
National Farmworker Jobs Program	X									X	
Senior Community Service Employment Program	X										
Indian and Native American Program	X										
Trade Adjustment Assistance Program	X										X

<sup>1</sup> The National Dislocated Worker Grants ETA-9130 is an entirely new report. Therefore, it is not included in this list of new reporting line items.